

Sample Employer Schedule

Public Employees' Retirement Association
Sample Division Trust Fund
Schedule of Employer Allocations
As of and For the Year Ended December 31, 2018
(In Actual Dollars)

Affiliated Employer Number	Affiliated Employer Name	2017 Employer Pension Contributions (Annualized)	Employer Allocation Percentage
001	School District #1	2,932,960.04	0.3412879575%
002	School District #2	17,646,571.42	2.0534075591%
003	School District #3	1,368,077.53	0.1591935722%
004	School District #4	2,678,528.39	0.3116815336%
005	School District #5	824,460.60	0.0959366887%
006	School District #6	255,552.92	0.0297368982%
007	School District #7	238,114.95	0.0277077641%
008	School District #8	169,566.64	0.0197312788%
009	School District #9	1,005,249.18	0.1169737858%
010	School District #10	921,889.94	0.1072738566%
011	School District #11	137,466.61	0.0159960238%
012	School District #12	678,969.97	0.0790069660%
013	School District #13	247,830.46	0.0288382898%
014	School District #14	338,948.89	0.0394411014%
Total		\$859,379,880.12	100%

The accompanying notes are an integral part of the Schedule of Employer Allocations.

Sample Employer Schedule

Public Employees' Retirement Association
Sample Division Trust Fund
Schedule of Collective Pension Amounts
As of and For the Year Ended December 31, 2018
(Dollars in Thousands)

	Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense
	Net Pension Liability at 7.25%	Difference Between Expected and Actual Experience	Changes of Assumptions or Other Inputs	Total Deferred Outflows of Resources Excluding Employer Specific Amounts ¹	Difference Between Expected and Actual Experience	Changes of Assumptions or Other Inputs	Net Difference Between Projected and Actual Investment Earnings	Total Deferred Inflows of Resources Excluding Employer Specific Amounts ¹	Pension Expense
Total	\$ 32,336,446	\$ 594,531	\$ 8,256,696	\$ 8,851,227	\$ —	\$ 52,395	\$ 1,269,883	\$ 1,322,278	\$ 6,785,637

¹ Employer specific amounts that are excluded from this schedule are the changes in proportion, differences between employer contributions and proportionate share of contributions, and employer contributions subsequent to the measurement date as defined in paragraphs 54, 55 and 57 of GASB Statement No. 68, Accounting and Financial Reporting for Pensions.

The accompanying notes are an integral part of the Schedule of Collective Pension Amounts.